



OUR GOVERNMENT SHUTDOWN ISSUE...

KAISERSLAUTERN LEGAL SERVICES CENTER



KAISERSLAUTERN LEGAL INFORMER

CHIEF MILITARY JUDGE RETIRES



MG Thomas E. Ayres, the Deputy Judge Advocate General, congratulates COL R. Peter Masterton at the military judge's September retirement ceremony.

by Steve Smith

Colonel R. Peter Masterton, who served with distinction as Chief Military Judge for the Fifth Judicial Circuit, "struck the tent" on his 30-year career with the U.S. Army Judge Advocate General's Corps in a special ceremony in Kaiserslautern on September 25th.

Major General Thomas E. Ayres, who assumed new duties this fall as the Deputy Judge Advocate General, presented Colonel Masterton with the Legion of Merit. He lauded the retiring judge for his self sacrifice in assignments that frequently involved geographic separation from his family and put him in harm's way, for his stature within the JAG Corps as a subject-matter expert in military justice and claims, and for his long list of scholarly articles in both fields.

Colonel Masterton's wife, Ilona, was also recognized for her steadfast support of her husband's military career.

In his "closing argument," Colonel Masterton recalled how his first Staff Judge Advocate admonished him, when he was a newly-minted First Lieutenant in Baumholder in 1984, to "pay attention to detail, have a sense of urgency, and follow up." He found that a good recipe for professional success, but along the way, he discovered three other important maxims to live by: to have faith (whatever your religion), to take care of your family (which is more important than your career), and take care of those around you (subordinates, co-workers, and bosses).

We wish Colonel Masterton and his family all the best, and thank them for their dedicated service to our Corps, our Army, and our Nation.

IN THIS ISSUE...

- 2014 Tax Season Fast Approaching
- Same-Sex Benefits
- Article 139 Claims
- New Special Victim Counsel
- Private Businesses in Germany
- Selling Your POV
- Holiday Parties
- Confidential Financial Disclosure
- And much more!



*United States Army
Judge Advocate
General's Corps -
America's Oldest
Law Firm*

Looking Ahead to the 2014 Tax Season

A tax attorney describes how "We Tackle Taxes"...

by Steve Smith

The 21st TSC Office of the Staff Judge Advocate is once again gearing up to assist taxpayers in preparing and electronically filing their 2013 federal and state income tax returns. While most people think of "tax season" as a few busy weeks leading up to April 15th, there is a lot of planning and preparation that goes on behind the scenes to make tax season (which actually lasts two months longer overseas) a success.



For starters, I am happy to be able to report that despite the Government shut-down and all the fiscal constraints of the last year, U.S. Army Installation Management Command has made funding available to hire civilian tax clerks for the 2014 tax season. Without these civilian employees, we would have had to dramatically cut back on who we could assist, and the scope of our assistance. These seasonal employees are one important part of our tax team; the others are described below.

Special Duty Soldiers: As in past years, USAREUR has issued a TASKORD requiring particular units to provide "Special Duty Soldiers" to work in our tax centers. A 21st TSC FRAGO will follow shortly. The most important thing commanders can do to ensure the success of the tax assistance program is to appoint Soldiers for this special duty who are smart and motivated, with good language skills. Pick Soldiers whom you would entrust with your own return.

Volunteers: We're also looking for volunteers who would be willing to work in our tax centers on Kleber Kaserne and at Landstuhl Regional Medical Center. If you are interested in taxes but cannot commit to a full-time paid position, this is a great way to acquire experience and develop a marketable skill. Those who wish to prepare returns would need to attend tax training and pass Volunteer Income Tax Assistance certification exams, like the rest of our staff. Anyone interested should contact our Tax Assistance Program Coordinator, Mr. Donald L. Davis, at DSN 483-7684 or Civilian 0631-411-7684.

Speaking of tax training, the Internal Revenue Service will once again send an instructor to Kaiserslautern in January to provide our tax team with four days of intensive federal income tax training. We follow that up with advanced tax training on foreign tax issues and state and Puerto Rico returns. Since the IRS has announced that electronic filing can't start until early February because of delays in fielding software resulting from the Government shutdown, we'll have more time to train this season.

The 2014 tax season will present unique challenges, as many of the taxpayers who used to patronize the Heidelberg Tax Assistance Center will be headed our way. The recent announcement by the IRS that all legal same-sex marriages will be recognized for federal income tax purposes will add a new dimension to our tax practice. Whatever to upcoming tax season throws at us, your Kaiserslautern tax team will tackle.

We're here for you!

Same-Sex Benefits Update

by CPT Chris Leighton

On August 13, 2013, Secretary of Defense Chuck Hagel signed a memorandum entitled “Extending Benefits to the Same-Sex Spouses of Military Members,” and Acting Under Secretary of Defense for Personnel and Readiness Jessica L. Wright signed a clarifying memorandum entitled “Further Guidance on Extending Benefits to Same-Sex Spouses of Military Members.” Together, these documents cement the new DoD-wide policy directing the equal availability of marriage benefits for both same-sex and opposite-sex couples. Secretary Hagel’s memorandum sets forth guidance for the policy’s application, including the specific benefits to be extended and an implementation timetable. Under Secretary Wright’s memorandum provides additional direction and specifics as to non-chargeable “Marriage Leave.”

These documents make it clear that the old rule that extended only limited benefits to same-sex couples – specifically upon a signed declaration attesting to the existence of their committed relationship – is no longer in place. DoD will now construe the words “spouse” and “marriage” to include same-sex spouses and marriages, and ALL benefits previously available to opposite-sex married couples are now available to ALL married couples. The timetable set forth in the memorandum is no later than September 3, 2013. However, all couples who married prior to September 3 will be extended the benefits retroactively as far back as June 26, 2013 – the day the Defense of Marriage Act was held unconstitutional by the United States Supreme Court. To clarify: all benefits, from BAH/OHA rates and housing eligibility to TRICARE and identification cards, are now universally available to all married service members with valid marriage certificates.

Moreover, for Soldiers looking to marry their same-sex partners, the memorandum authorizes commanders to grant non-chargeable leave for the purpose of traveling to jurisdictions where gay marriages are performed. The policy allows non-chargeable “Marriage Leave” for Soldiers stationed in locations more than 100 miles from a U.S. state (or the District of Columbia) that permits same-sex couples to marry. In CONUS locations, Soldiers may be approved for up to seven days of leave, while at OCONUS posts, up to 10 days of leave may be authorized.

If you have questions about these or other same-sex benefits issues, call the Kaiserslautern Claims Office at DSN 483-8848 or Civilian 0631-411-8848 and ask for an appointment to speak with a legal assistance attorney.



KAISERSLAUTERN LEGAL SERVICES CENTER

**Building 3210
Kleber Kaserne**

Legal Assistance 483-8848

Tax Assistance 483-8848

Claims 483-8855/8856

International Affairs 483-8854

Trial Defense Service 483-8397

[Civilian: 0631-411-XXXX]

Administrative Law 484-8747

Criminal Law 484-7419

[Civilian: 0631-413-XXXX]



An Article 139 Claim Update

by CPT A.J. Browell

If a Soldier has wrongfully taken or willfully damaged your property, you may file a claim against the Soldier under Article 139 of the Uniform Code of Military Justice (UCMJ). However, certain requirements must be met before your claim can be paid. Two important requirements in Article 139 claims are:

- the claimant must be a **proper party** under the rules; and,
- the property must actually be **willfully** damaged.

There are many categories of individuals or entities that can be a proper claimant for the purposes of Article 139. This includes local nationals, businesses, charities, and even state or local governmental agencies. Proper party claimants do **not** include agencies or non-appropriated fund instrumentalities (NAFIs) of the United States Government (e.g., military units, DoDDS Schools, MWR programs).

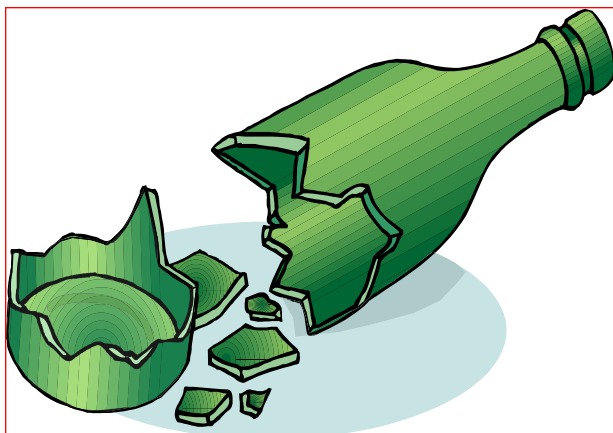
In addition, an Article 139 claim must establish that the offender willfully damaged the property. Willful damage to property falls into one of two categories: (1) damage caused intentionally (e.g., vandalism), and (2) damage resulting from riotous, violent, or disorderly acts, acts of depredation, or acts showing a reckless and wanton disregard for the property rights of others. In other words, the Soldier must understand that there is a high likelihood that his behavior could cause damage, and intentionally cause it anyhow. This type of behavior is distinguished from a Soldier acting negligently; accidental damage is not within the scope of Article 139.

Article 139 claims frequently relate to a Soldier's actions while under the influence of alcohol. However, just because a Soldier was "under the influence" does not necessarily mean he willfully damaged the property. The degree of intoxication by itself, or in combination with other evidence of recklessness, may be enough to establish that the Soldier acted willfully, but it is by no means dispositive of the issue.

For example, if Soldier A discovers his wife is having an affair with Soldier B and Soldier A drinks a liter of vodka, then drives his car into the living room of Soldier B, it would likely be determined that Soldier A willfully caused such damage. Conversely, if Soldier C gets drunk in downtown Kaiserslautern and, on the way home, veers onto a curb damaging a local national's mailbox, it would likely be determined that Soldier C did **not** willfully damage the mailbox.

As you can see, the issues involved in Article 139 claims are complex; the claims experts at the Kaiserslautern Claims Office stand ready to advise potential Article 139 claimants on how to avail themselves of this important alternative to small claims court.

If you have further questions about these or other claims-related issues, call the Kaiserslautern Claims Office at DSN 483-8855/8856 or Civilian 0631-411-8855/8856, or visit the office, located in Room 112 of the Kaiserslautern Legal Services Center, and consult with our claims experts.



Meet Our New Special Victim Counsel

by MAJ Karin Chelluri

Providing legal assistance services to victims of crimes, including sexual assault, is of critical importance to the U.S. Army. The importance of these services was reinforced on August 14, 2013, when the Secretary of Defense published guidance directing the creation of a “special victim’s advocacy program.”

Implementation followed soon after and the first graduating class of the Army’s new Special Victims’ Counsel (SVC) included Kaiserslautern Legal Services Center’s CPT A.J. Browell. He was selected for this position due to his extensive experience as both a trial counsel and Special Assistant U.S. Attorney, and his understanding of victim behavior and of the impact of crime on victims.

Traditionally, the military justice system involved a trial counsel advocating in the interests of the Government and a defense counsel, advocating in the interests of the accused. The addition of the SVC adds a third attorney, one dedicated to advocating in the interests of the victim.

What can victims of crime expect from an SVC? For starters, conversations between a SVC and a victim are protected by the attorney-client privilege, so victims can confide in a SVC. In pursuit of responsive, engaged victim advocacy, CPT Browell’s SVC practice will focus on providing advice and representation to the victim throughout the justice process. The advocacy he provides will include advising victims on collateral civil issues arising from crime, advocating victim’s interests with the trial counsel on disposition options, referring a victim to a trial defense attorney when collateral misconduct is involved, and assisting in the preparation of the victim impact statement. He will also accompany victims to pre-trial interviews, hearings, and court-martial proceedings, file discovery motions regarding medical records, prepare motions and appeals on Military Rules of Evidence such as rape shield and psychiatrist-patient privilege, and assist victims with post-trial submissions and traditional legal assistance.

In the area of traditional legal assistance, the SVC will assist victims in connecting with appropriate local resources, such as Army Community Service, for additional assistance. Survivors of sexual assault may require specialized legal assistance services to obtain protection orders (e.g., no contact orders for military service members). Other specialized services available to victims include explanation of the Victim-Witness Assistance Program, the availability of victim services (including Transitional Compensation), the military justice system, and the differences between restricted and unrestricted reporting in sexual assault cases. Additionally, victims may seek referrals for representation and advice about other legal proceedings directly related to a client’s experience of violence such as child support, child custody, legal separation/divorce, unemployment compensation, immigration matters, financial matters, and/or housing.

Those eligible for SVC services include Soldier victims of sexual assault, service members from sister services when the accused is a Soldier, and other adult victims who are otherwise eligible for legal assistance (e.g., adult dependents of Active Duty Soldiers who were eligible for legal assistance services at the time of the offense).

At the Kaiserslautern Legal Services Center, the SVC and Victim-Witness Liaison (VWL) offices are co-located. This facilitates a partnership between our attorneys and the VWL to provide seamless support to the community. Our SVC and VWL have the training, experience, and resources to provide invaluable assistance. Whether you are a victim, commander, concerned friend, or Sexual Assault Response Coordinator (SARC), you should feel free to contact the Kaiserslautern Legal Assistance Office at DSN 483-8848 or Civilian 0631-411-8848 for more information about our victim assistance programs, or to make an appointment with our new SVC.



CPT A.J. Browell



Rules on Running a Private Business in Germany...



by Joerg Modellmog

You are an American and your business caters to American ID cardholders. You perform your work on-post and report your business income on your US income tax return, based on the IRS Form 1099-MISC you receive for the services you render, so you shouldn't have to worry about any German taxes or regulations, right? Think again...

Your NATO SOFA status (as a member of the force, member of the civilian component, or dependent) does **NOT** extend to your self-employed business activity. The only benefit derived from your SOFA status is that you do not need a residence permit (*"Aufenthaltserlaubnis"*), thanks to Article 7 of the German Supplementary Agreement to the NATO SOFA, and you do not need a work permit (*"Arbeitserlaubnis"*), either. Once you lose your SOFA status and intend to remain in Germany (e.g., if you decide to retire here), you must obtain these permits.

How do you set up your business properly?

First of all, you should contact the local trade supervision office (*"Gewerbeamt"*) to find out if your business needs to be registered with them. While some for-profit activities require registration, others don't. The *"Gewerbeamt"* for the City of Kaiserslautern is located at Benzinoring 1 (opening hours: Monday-Thursday 0800-1230 & 1330-1600; Friday 0800-1330).

If your business needs to be registered, you will be asked to fill out a questionnaire and pay a small registration fee. Thereafter, the *"Gewerbeamt"* will inform the German Finance Office (*"Finanzamt"*) of your newly-registered/established business. The *"Gewerbeamt"* will also inform you if any special permits are required to perform your business activity.

If your business is considered a handicraft, you may also want to consult the local Chamber of Handicrafts (*"Handwerkskammer"*), located at Am Altenhof 15 in Kaiserslautern. If you are dealing with food items, you should contact the local Health Office (*"Gesundheitsamt"*), located at Pfaffstrasse 40 in Kaiserslautern.

If it turns out that your business does not need to be registered with the *"Gewerbeamt"*, you must contact the German Finance Office (*"Finanzamt"*) yourself. The office for Kaiserslautern is located at Eisenbahnstrasse 56 and the office for Landstuhl is at Kaiserstrasse 51. A business activity has to be registered with the local *"Finanzamt"* so that it can be assigned a tax identification number (*"Steueridentifikationsnummer"*).

Since the German Finance Office will only answer general questions, you should consider hiring a German tax consultant (*"Steuerberater"*). In doing so, you should stress your special NATO SOFA status, allowing you to remain subject to "limited taxation" (*"beschränkte Steuerpflicht,"* § 50 EStG). You may want to refrain from declaring yourself ordinarily resident by opting for unlimited taxation (*"unbeschränkte Steuerpflicht,"* § 1 para. 3 EStG), as that could backfire by endangering your SOFA status.

[continued on page 7...]

Running a Private Business in Germany (continued)

Your business's profits will be subject to German income tax ("*Einkommensteuer*"). Furthermore, value added tax (VAT) ("*Umsatzsteuer*") and municipal trade tax ("*Gewerbesteuer*") could be charged. However, the latter two taxes probably won't be relevant to you as they have high annual thresholds and/or opt out options, *e.g.*, § 11 GewStG (€24,500), § 19 UStG (€17,500).

As far as your German income tax is concerned, you will need to maintain a balance sheet (expenses vs. income) in order to calculate your profits. Everything must be in writing and very well-documented. Don't throw away any receipts or bills even after you have filed your German tax return. Instead of an itemized list of business expenses, you may consider taking a flat deduction for your expenses (*e.g.*, no more than 20% of your income). This would facilitate the filing process if the "*Finanzamt*" accepts it, which will depend on your type of business.

Finally, a word of caution: it is illegal to use privileges derived from your NATO SOFA status for your private business. For example, you cannot use your APO mailing address, your USAREUR-plated vehicle, or customs and tax-free goods for your private business. These would be violations of customs regulations and could adversely affect your privileges. Itemized deductions for such items cannot be made, so the flat deduction mentioned above might be your best option.

Since the Legal Assistance Office is prohibited by regulation from rendering case-specific advice on German tax laws for private businesses, your best option might be to hire a German "*Steuerberater*." And don't forget to deregister once you end your private business activity in Germany.



Recognizing Excellence...

21st TSC Staff Judge Advocate COL Jonathan A. Kent congratulates the OSJA's Information Management Officer, Mr. Gary R. Mathes, on 45 years of dedicated Federal service in a ceremony held in the Warren G. Argue Courtroom this fall. Other members of the OSJA staff recognized included Amanda Martins Gonçalves (Certificate of Achievement), Alejandra Bustamante-Avilès (certificate of promotion), CPT Jillian M. Jaeger, CPT Sara J. Nicholson, & SPC Joshua W. Cooley (Army Achievement Medal), SSG Jerry B. Gant, Jr. (Army Achievement Medal & Army Commendation Medal), and CPT Nicholas A. Lucchetti (Meritorious Service Medal).

We're On the Web!

Current editions of the "Kaiserslautern Legal Informer" are posted on the 21st TSC website at: <http://www.eur.army.mil/21TSC/mags.asp>

Back editions of this newsletter and articles we've published on legal assistance topics are posted on the 21st TSC OSJA website at: <http://www.eur.army.mil/21TSC/sja/LegalAssist/LegalAssistance.asp> Articles and information papers on claims topics are posted at: <http://www.eur.army.mil/21TSC/SJA/Claims/Claims.asp>

The "KLI" is also posted on JAGCNet and shared with legal assistance and claims practitioners Army-wide.

How to (Legally) Get Rid of Your Vehicle

by Holger Blug

U.S. service members or DoD civilians stationed in Germany normally have one or two vehicles registered in their name. Eventually, they will probably sell or transfer their vehicle to another person. If this person is an ID cardholder as well, the transfer shouldn't be a big deal.

But if you want to sell or give your vehicle to a non-ID cardholder who doesn't have SOFA status, you have to comply with certain rules, since the vehicle was either imported duty-free or was purchased tax-free by a U.S. service member, DoD civilian, or their dependent. Remember that the vehicle must have been in your possession for at least six months before you may sell it to a non-ID cardholder.



Transferring your vehicle to a non-ID cardholder or person without SOFA status is technically an import into the German/European economy; therefore, the German tax and customs authorities charge the buyer or the receiver the "import sales tax" ("Einfuhrumsatzsteuer"), which is 19%, and the "customs duty" ("Zollgebuehr"), which is 10% for automobiles.

Regardless of whether you make a big profit by selling a vehicle in very good condition or you just give your vehicle to a junkyard after totaling it in an accident, whenever you transfer a USAREUR-plated vehicle to a non-ID cardholder in Germany, you have to follow the appropriate procedures.

An essential requirement for the transfer of your vehicle is completing AE Form 550-175B, called "permit to transfer" ("Veraeusserungsbescheinigung"). This form is primarily required to clear German customs, but it is also required to cancel a vehicle's registration.

AE Form 550-175B will be issued and stamped at your military customs office. Make sure to have proper documentation on hand. You should provide a Bill of Sale stating the seller's and buyer's full name, address, phone, and passport number, the sales price, and complete vehicle information. If there is a lien on the vehicle you will also need a lien release or letter of authorization from the lienholder.

After obtaining AE Form 550-175B from the military customs office, you need to take it to the German "customs office" ("Zollamt") responsible for the area in which you or the buyer reside. You should bring the vehicle, too, since the German customs authorities might want to see it. The buyer should be present to pay any duty or taxes. If the vehicle was destroyed at a junkyard, you need to prove this by providing a "certificate of recycling" ("Verwertungsnachweis") from the junk dealer. A copy of AE Form 550-175B stamped by the German customs office should be provided to both you and the buyer.

The German authorities will normally collect duty and taxes from the buyer, but you could be liable for the payment if they are not able to obtain the money from the non-ID cardholder. Therefore, it is very important to comply with the procedures mentioned above. If you fail to do so, you could wind up facing not only tax and duty demands from German authorities but an investigation for tax evasion. You could also encounter difficulties trying to clear USAREUR Vehicle Registration, which could result in disciplinary action. You have to be able to prove what happened to the vehicle to both the German and American authorities. This could be tricky if you don't have a copy of AE Form 550-175B on hand, especially if the vehicle was sold or recycled long ago.

If you have questions about how to sell or otherwise dispose of your POV, contact the Kaiserslautern Legal Services Center's Legal Assistance Office at DSN 483-8848 or Civilian 0631-411-8848, and schedule an appointment to meet with one of our German Attorney-Advisors.

Office Party and Holiday Ball Guidance: Don't Risk Your Career!

by CPT Chip Ladd

During the holiday season you may be asked to organize an office party or holiday ball. Be careful to comply with the Joint Ethics Regulation (DoD 5500.7-R), or your career might be at stake. The DoD's official purpose is to provide the military forces needed to deter war and to protect the security of our country. DoD employees and service members are generally not authorized to use official resources for any other purpose. Official duty time is considered an official resource, similar to government travel cards, computers, or vehicles. Office parties or holiday balls are important to the morale of an organization, but we often forget that they are not official events, and that official resources may not be used to plan and conduct them. Conservation of government resources is especially important in our current fiscal environment of sequestration and force reductions. Leaders must make difficult decisions on how to prudently manage DoD resources.



Use of Government Resources: The key is to use good judgment. Time taken for the actual event, such as a lunch-break "pot luck" or an evening holiday ball, is seldom an issue. Leaders could send an e-mail notifying the unit of the holiday celebration, since information would be of common interest to all the members. The party could be held in an office conference room. However, the preparation and planning for these events should never become a significant part of any employee's duties. Other government resources, such as vehicles or Government purchase cards, should never be used to support the events. The more extravagant and expensive the event, the harder it will be to stay within the rules.

Fundraising: Fundraising in the federal workplace is generally prohibited. Congress provides appropriated funds to the Department of Defense to fund your unit's mission. Congress funds charities through other programs. Congress provides over 50 billion dollars per year to parents to defray child rearing costs through the Earned Income Tax Credit (EITC) and 60 billion dollars per year for scholarships through the Department of Education. Congress funds over 150 billion dollars each year in regular pay and allowances for military personnel. Service members can pay for personal expenses such as office parties or holiday balls out of pocket.

How do fundraisers use government resources? Fundraisers often improperly use on-duty personnel during bake sales, brat burns, or car washes. Fundraisers are frequently hosted in government buildings that cost billions per year for construction, repair, and utilities. High risk fundraisers such as sporting events may result in injuries that require costly medical treatment, convalescent leave, medical retirements, and future VA disability claims.

Alternatives to Impermissible Fundraising: AAFES profits provide over 200 million dollars per year for MWR projects. Instead of buying a brownie at an office bake sale, we can buy an apple at the Shoppette to support charity. We can contribute through the Combined Federal Campaign (CFC), which is among the few DoD authorized fundraisers that may receive official support and endorsement. Service members may take ordinary leave to fundraise outside the workplace in civilian clothes. DoD dependents may fundraise through the Private Organizations coordinator at the Directorate of Family and Morale, Welfare, and Recreation (DFMWR) or their Family Readiness Group (FRG).

Holiday celebrations are an important part of the Army culture and help foster high morale. However, celebrations should never distract your unit from the mission. If you have questions on how to conduct your office party, ask your supervisor or contact your local legal office.

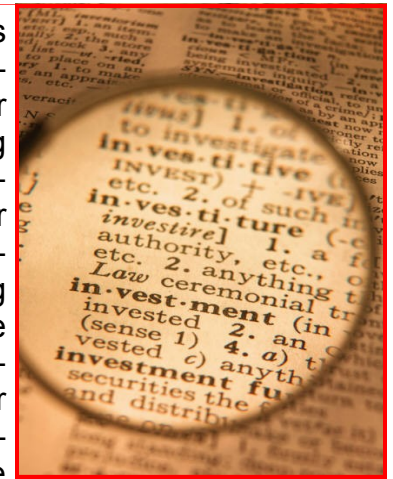
The Ethics Corner...

by Rick Schwartz

FINANCIAL DISCLOSURE

Promoting Transparency...

With suspenses fast approaching, our fall edition topic is the rules governing confidential financial disclosure by select Government employees. If you're one of the select filers (or a supervisor of one or more filers), you'll certainly want to be aware of the approaching deadlines. For the rest of us, this brief overview is designed to illustrate yet another program designed to make Government work better for all of us. Contained in the Code of Federal Regulations, these requirements are designed to ensure that government officials having certain responsibility and authority involving outside entities don't take action in a way that would call into question the integrity of Government programs. It's a way to ensure fairness for the U.S. taxpayer and the outside entities (including DoD contractors) who have interests that are affected by the decisions of Federal employees. These rules are an extension of the principle that Government service is a public trust and that individuals may not use their position for private gain.



The regulations governing Confidential Financial Disclosure are one way we ensure our decision-making process is living up to those ideals. Designated filers Army-wide fulfill their requirements annually via the Financial Disclosure Management (FDM) (available at <https://www.fdm.army.mil/>) online program.

Determining Who is Required to Disclose. Within the 21st TSC, we annually ask commanders and staff principals to re-evaluate which of their subordinates should be designated as holding filing positions. Though we have completed this step for 2013, updates should still be made as new filers arrive and are identified.

This determination is based on three factors: pay grade, nature of duties, and level of responsibility. Specifically, the filer must (1) be a O-6/GS-15 or below, (2) perform work that affects the financial interests of outside entities (including through contracting or procurement) where there could be the appearance of favoritism or a lack of impartiality, and (3) exercise significant judgment in the decision-making process without substantial review by their own supervisor.

Certain positions, such as Brigade-level or installation Commanders, are almost always designated as filing positions. Other positions, however critical to the acquisition process, because they have another layer or two of supervisory review to provide added protection and objectivity, should not be designated as filing positions.

Mandatory Ethics Training. Each designated filer is required to complete annual ethics training to ensure they are current on the Government ethics rules applicable to them as they carry out their duties. This year, the command has set **November 15th** as the deadline for filers to complete annual ethics training. For those filers designated in the command's task order who have not received face-to-face training from an ethics attorney, they may complete the self-paced training module available at <https://www.jagcnet.army.mil/EthicsTraining>. Upon successful completion of the module and receipt of a training certificate, filers should forward an electronic copy of the completion certificate to their servicing ethics counselor.

CONFIDENTIAL FINANCIAL DISCLOSURE (Continued...)

Completing the OGE Form 450 Report. Those who are designated as filers are required to make their disclosure in FDM on the OGE Form 450 not later than **February 15th** of each year unless they are granted a filing extension. Filers may not begin working on their next report in FDM until January 1, 2014. For those individuals designated as OGE Form 450 filers, it is important to know that, as the name suggests, their filings are confidential. Only the filer's supervisor and the organization's Ethics Counselor are able to review the disclosures. Those two individuals have responsibility for ensuring the technical correctness of the report and assessing whether a filer's personal financial interests or affiliations pose an actual or potential conflict of interest with the filer's official duties. Where there is a potential or actual conflict based on particular holdings, the filer must either remove the conflicting holding (e.g., by selling those particular shares of stock) or be prohibited from taking any official action that might affect that holding.

Take as a common example the individual civil servant who performs work that involves awarding, administering, and modifying government contracts to those who provide goods and services to the Department of the Army. Because of the significant judgment exercised without substantial supervisory review, this particular position has been designated as a "filing" position, meaning the incumbent must annually receive ethics training and file the OGE Form 450. Disclosure might include that the incumbent has personal holdings in a DoD contractor. The OGE 450 won't indicate how many shares are owned or their value, but it will identify the interest at stake. The filer's supervisor (along with his ethics counselor), who knows the filer's individual responsibilities, must then review the filing for actual or potential conflicts of interest. If that person might be in a position to take official action involving the DoD contractor, there is the requirement to divest or refrain from taking action.

This column is meant to provide an overview of the confidential financial disclosure process, and you should bear in mind that the analysis for each individual situation is fact-specific. If you would like specific advice, contact your servicing Ethics Counselor. Additional information may also be found at <https://www.fdm.army.mil/>.

**Want More Information on Our Claims Services?**

Stop by the Kaiserslautern Claims Office in Room 112 of the Kaiserslautern Legal Services Center, look for the miniature display rack (left), and pick up copies of our new tri-fold brochures on a wide variety of claims topics, including: Proper Party Claimants, Before You PCS, Household Goods Claims, Full Replacement Value, Receiving Your POV, Article 139 Claims, Power Surges, POV Vandalism Claims, Flood Claims, and related topics. Or call one of our Claims Examiners at DSN 483-8855/8856 or Civilian 0631-411-8855/8856 and ask them to e-mail you one or all of the brochures.



Order in the Court! The new Chief Judge of the Fifth Judicial Circuit, Colonel David H. Robertson (left), presented his predecessor, Colonel R. Peter Masterton, with an order signed by the U.S. Army Chief Trial Judge, Colonel Michael J. Hargis, according Colonel Masterton the title of Honorary Federal Judge for life, on the occasion of Judge Masterton's retirement this fall. It calls upon all "to accord R. Peter Masterton the honor of his position as a Federal judge with all customs and courtesies appurtenant thereto, now and forever."

Directions to Kleber Kaserne: From Vogelweh, Ramstein, or Landstuhl take the A6 direction Mannheim. On your right you will see a large store called Möbel Martin. Make sure you are in the right lane as you take the Kaiserslautern Ost Ausfahrt (exit). Turn right as you leave the exit ramp and drive downhill until you reach the stop light. Turn right and proceed straight until the next stoplight. Turn left and you will be beside Kleber Kaserne. Follow the perimeter until you come to an open gate. Parking on Kleber Kaserne is difficult—allow a few extra minutes to circulate until you find an open spot. Bldg. 3210 is directly across from the former site of the Kleber Shoppette. Enter Bldg. 3210 from the door on the east end of the building.

